

425.8 Forms — rules.

1. The director of revenue shall prescribe the form for the making of a verified statement and designation of homestead, the form for the supporting affidavits required herein, and such other forms as may be necessary for the proper administration of [this chapter](#). Whenever necessary, the department of revenue shall forward to the county auditors of the several counties in the state the prescribed sample forms, and the county auditors shall furnish blank forms prepared in accordance therewith with the assessment rolls, books, and supplies delivered to the assessors. The department of revenue shall prescribe and the county auditors shall provide on the forms for claiming the homestead credit a statement to the effect that the owner realizes that the owner must give written notice to the assessor when the owner changes the use of the property.

2. The director of revenue may prescribe rules, not inconsistent with the provisions of [this chapter](#), necessary to carry out and effectuate its purposes.

[C39, §[6943.149](#); C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §425.8; [82 Acts, ch 1246, §5, 11](#)]

[2003 Acts, ch 145, §286](#); [2019 Acts, ch 24, §104](#); [2020 Acts, ch 1062, §52](#); [2020 Acts, ch 1063, §230](#)

Referred to in [§25B.7](#)

See Code editor's note on simple harmonization at the beginning of this Code volume
Subsection 1 amended